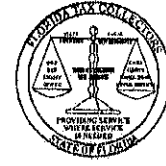


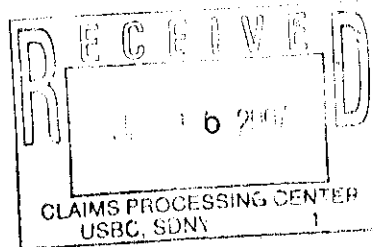


Robert G. McClure
Tax Collector - Santa Rosa County

P.O. Box 7100
Milton, FL 32572



(850) 983-1800
(850) 623-8655 Fax
www.robertmcclure.com



(Street Address)
6495 Caroline St., Suite E
Milton, FL 32570

**OBJECTION TO ENTRY OF ORDER DISALLOWING AND EXPUNGING OF
CLAIMS**

IN RE: DELPHI AUTOMOTIVE SYSTEMS LLC

**CASE NUMBER: 05-44640
CHAPTER 11**

Comes now, Robert G. McClure, Tax Collector of Santa Rosa County, Florida

and objects to the "Entry of order disallowing and expunging of claims" dated December 21, 2006, details of which appear in the enclosed exhibits.

The tangible taxes shown on the exhibit 1 were incurred on January 1, 2005 and reflects being received by the bankruptcy court on November 7, 2005.

The tangible taxes shown on exhibit 2 were incurred on January 1, 2006. This exhibit reflects that the court received this claim on May 1, 2006. We did not know the amount of tax due at the time and were unable to collect said tax until the tax roll was received from the Property Appraiser in November, 2006.

Exhibit 3 is an amended claim for 2006 taxes dated November 1, 2006 after the 2006 tax roll was received. We have no record of the court having received this amended claim. If the court does have record of receiving this amended claim, would you please provide this office with evidence of such.

We are also enclosing tax bills for the years 2005 and 2006 for information purposes.

Our claims have no record of your claim numbers, so we are unable to determine which are surviving claims.

That said, we are hereby requesting that you provide claim numbers for each claim and acknowledgment of having received our amended claim for 2006 taxes.

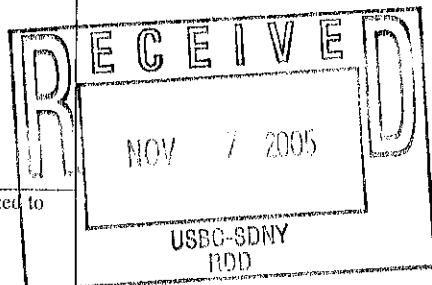
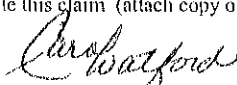
Signed by Robert G. McClure this 8th day of January, 2007.

A handwritten signature in black ink, appearing to read "Robert G. McClure", with a large, loopy initial "R" and a long horizontal flourish extending to the right.

Robert G. McClure
Santa Rosa County Tax Collector

Enclosures: 6

Exhibit 1

United States Bankruptcy Court <u>SD</u> DISTRICT OF <u>NY</u>		PROOF OF CLAIM
Name of Debtor DELPHI AUTOMOTIVE SYSTEMS LLC	Case Number 05-44640	This space is for Court Use only
NOTE: This form should not be used to make a claim for administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property). TAX COLLECTOR, SANTA ROSA COUNTY	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the Bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: TAX COLLECTOR, SANTA ROSA COUNTY ATTN: Carol Watford, Supervisor - Delinquent Taxes P O BOX 7100 MILTON, FL 32572	Telephone number 850-983-1803 FAX 850-623-8655	
Account or other number by which creditor identifies debtor 0001452849		Check here <input type="checkbox"/> Replaces A previously filed claim dated: _____ If this claim <input type="checkbox"/> Amends
1. Basis for Claim: Goods sold _____ Retiree benefits as defined in 11 U.S.C. § 1114(a) Services performed _____ Wages, salaries, and compensation (fill out below) Money loaned _____ Your SS # _____ Personal injury/wrongful death _____ Unpaid compensation for service performed _____ <input checked="" type="checkbox"/> Taxes _____ Other _____		
2. Date debt was incurred: January 1, 2005	3. If court judgement, date obtained	
4. Total Amount of Claim at Time Case Filed: \$2674.95 + 18% APR INTEREST/MO. If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principle amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is collateral (including a right of setoff) Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other <input checked="" type="checkbox"/> Tangible Personal Property Value of Collateral \$187,644 Amount of arrearage and other charges at time case filed Included in secured claim, if any \$ _____	6. Unsecured Priority Claim. Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ Specify the priority of the claim: Wages, salaries, or commissions (up to \$4000). *earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier. - 11 U.S.C. § 507(a)(3). Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4) Up to \$1,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).	
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		This Space is for Court Use Only
8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of funding accounts, contracts, court judgements, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, Explain. If the documents are voluminous, attach a summary.		
9. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a Stamped, self-addressed envelope and copy of this proof of claim.		
Date: 11-04-2005	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  /s/Carol Watford, Del. Tax Super.	
Penalty for presenting fraudulent claim: Fine of up to \$5000.00 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.		

United States Bankruptcy Court		CHAPTER 11 ADMINISTRATIVE CLAIM-APPLICATION	
SOUTHERN District of NEW YORK			
In Re: DELPHI AUTOMOTIVE SYSTEMS LLC		Case Number: 05-44640	
Name of Creditor (The person or other entity to whom the debtor owes money or property) TAX COLLECTOR, Santa Rosa COUNTY		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your Chapter 11 Administrative claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court	
Name and address Where Notices Should be Sent: % Robert McClure, Santa Rosa Tax Collector P O Box 7100 Milton, FL 32572 Telephone No. 850-983-1804 Fax 850-623-8655			
Attn: CINDY GRIMES, DELINQUENT TAX DEPT			
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR 0001452849		Check here <input type="checkbox"/> replaces A previously filed Chapter 11 Administrative claim dated _____ If this claim <input type="checkbox"/> amends	
1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly)		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensations (Fill out below) Your Social Security Number _____ Unpaid compensation for service performed from _____ to _____ (date) (date)	
2. DATE DEBT WAS INCURRED: JANUARY 1, 2006		3. IF COURT JUDGEMENT, DATE OBTAINED:	
4. CLASSIFICATION OF CLAIM: THIS CLAIM SHOULD ONLY BE USED FOR CHAPTER 11 ADMINISTRATIVE CLAIMS.			
<input checked="" type="checkbox"/> TOTAL ADMINISTRATIVE CLAIM \$ 2,257.22 FOR 2006 + OTHER COSTS & ATTORNEY'S FEES IF ANY TO ACCRUE + 18% APR AFTER 4/1/2007 + Interest A claim is an administrative expense for the actual costs & expenses of preserving the estate, including (check one) <input type="checkbox"/> Actual, necessary costs & expenses of preserving the estate including wages, salaries, or commissions for services rendered. <input type="checkbox"/> Goods sold after the filing of the bankruptcy case. <input type="checkbox"/> Services provided after the filing of the bankruptcy case. <input type="checkbox"/> Any tax incurred by the estate (except for tax of a kind specified in § 507(a)(8) of the Bankruptcy Code); or any tax attributable to an excessive allowance of a tentative carry back adjustment that the estate received, whether the taxable year to which such adjustment relates ended before or after the commencement of the case. <input type="checkbox"/> Any fine, penalty or reduction in credit relating to a tax of a kind listed in the previous paragraph. <input type="checkbox"/> The actual, necessary expense of a member of a committee appointed under § 1102 of this title, if such expense are incurred in the performance of the duties of such committee.		<input checked="" type="checkbox"/> SECURED ADMINISTRATIVE CLAIM \$2,257.22 FOR 2006 + OTHER COSTS & ATTORNEY'S FEES IF ANY TO ACCRUE + 18% APR AFTER 4/1/2007 /MO. Int. Attach evidence of perfection of security interest. Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other (Describe Briefly) <input type="checkbox"/> Inventory <input checked="" type="checkbox"/> Tangible Personal Property Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ <u>Amount of Fees, Interest, Penalty (usually 0)</u> <input type="checkbox"/> UNSECURED NONPRIORITY ADMINISTRATIVE CLAIM \$ _____ A claim is unsecured if there is no collateral or lien on the property Of the debtor securing the claim or to the extent that the value of Such property is less than the amount of the claim. <input type="checkbox"/> UNSECURED PRIORITY ADMINISTRATIVE CLAIM \$ _____ If you claim that your Chapter 11 Administrative Claim is entitled to a priority Over other Chapter 11 Administrative Claims, list the amount entitled to such Priority and describe below the basis for such alleged priority. Basis for priority: First and superior lien on assessed property. (Fla Statutes, Chapter 197)	
5. TOTAL AMOUNT OF CHAPTER 11 ADMINISTRATIVE CLAIM: \$ _____ \$ <u>2,257.22 FOR 2006 + Int</u> \$ _____ \$ <u>++ OTHER COSTS & ATTORNEYS FEES IF ANY TO ACCRUE+ 18% APR AFTER 4/1/2007 + Int</u> (Unsecured) (Secured) (Priority) (Total) Chapter 11 Administrative Claim <input type="checkbox"/> Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		THIS SPACE IS FOR COURT USE ONLY	
7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
8. TIME STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and a copy of this proof of claim.			
Date: 04/26/2006		Sign and print the name and title of the creditor or other person authorized to file this claim (attach copy of Power of Attorney, if any). CINDY GRIMES, DEL. TAX DEPT <i>Cindy Grimes</i>	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 AND 3571.			

United States Bankruptcy Court		CHAPTER 11 ADMINISTRATIVE CLAIM-APPLICATION	
SOUTHERN District of NEW YORK			
In Re: DELPHI AUTOMOTIVE SYSTEMS LLC		Case Number: 05-44640	
Name of Creditor (The person or other entity to whom the debtor owes money or property) TAX COLLECTOR, Santa Rosa COUNTY		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your Chapter 11 Administrative claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court	
Name and address Where Notices Should be Sent: % Robert McClure, Santa Rosa Tax Collector P O Box 7100 Milton, FL 32572 Telephone No. 850-983-1804 Fax 850-623-8655			
Attn: CINDY GRIMES, DELINQUENT TAX DEPT ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR 0001452849		THIS SPACE FOR COURT USE ONLY	
1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly)		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensations (Fill out below) Your Social Security Number _____ Unpaid compensation for service performed from _____ to _____ (date) (date)	
2. DATE DEBT WAS INCURRED: JANUARY 1, 2005		3. IF COURT JUDGEMENT, DATE OBTAINED:	
4. CLASSIFICATION OF CLAIM: THIS CLAIM SHOULD ONLY BE USED FOR CHAPTER 11 ADMINISTRATIVE CLAIMS.			
<input checked="" type="checkbox"/> TOTAL ADMINISTRATIVE CLAIM \$ 2,530.10 FOR 2006 + 18% APR AFTER 4/1/2007 + OTHER COSTS & ATTORNEY'S FEE IF ANY TO ACCRUE + Interest A claim is an administrative expense for the actual costs & expenses of preserving the estate, including (check one) <input type="checkbox"/> Actual, necessary costs & expenses of preserving the estate including wages, salaries, or commissions for services rendered. <input type="checkbox"/> Goods sold after the filing of the bankruptcy case. <input type="checkbox"/> Services provided after the filing of the bankruptcy case. <input type="checkbox"/> Any tax incurred by the estate (except for tax of a kind specified in § 507(a)(8) of the Bankruptcy Code); or any tax attributable to an excessive allowance of a tentative carry back adjustment that the estate received, whether the taxable year to which such adjustment relates ended before or after the commencement of the case. <input type="checkbox"/> Any fine, penalty or reduction in credit relating to a tax of a kind listed in the previous paragraph. <input type="checkbox"/> The actual, necessary expense of a member of a committee appointed under § 1102 of this title, if such expense are incurred in the performance of the duties of such committee.		<input checked="" type="checkbox"/> SECURED ADMINISTRATIVE CLAIM \$2,530.10 FOR 2006 + 18% APR + OTHER COSTS & ATTORNEY'S FEES IF ANY TO ACCRUE /MO. Int. Attach evidence of perfection of security interest. Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other (Describe Briefly) <input type="checkbox"/> Inventory <input checked="" type="checkbox"/> Tangible Personal Property Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ <u>Amount of Fees, Interest, Penalty (usually 0)</u> <input type="checkbox"/> UNSECURED NONPRIORITY ADMINISTRATIVE CLAIM \$ _____ A claim is unsecured if there is no collateral or lien on the property Of the debtor securing the claim or to the extent that the value of Such property is less than the amount of the claim. <input type="checkbox"/> UNSECURED PRIORITY ADMINISTRATIVE CLAIM \$ _____ If you claim that your Chapter 11 Administrative Claim is entitled to a priority Over other Chapter 11 Administrative Claims, list the amount entitled to such Priority and describe below the basis for such alleged priority. Basis for priority: First and superior lien on assessed property. (Fla Statutes, Chapter 197)	
5. TOTAL AMOUNT OF CHAPTER 11 ADMINISTRATIVE CLAIM:			
\$ _____ \$ 182,386.10 \$ _____ \$ + OTHER COSTS & ATTORNEYS FEES IF ANY TO ACCRUE + 18% APR AFTER 4/1/2007 + Int (Unsecured) (Secured) (Priority) (Total) Chapter 11 Administrative Claim			
<input type="checkbox"/> Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor. 7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. TIME STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and a copy of this proof of claim.			THIS SPACE IS FOR COURT USE ONLY
Date: 11/01/2006 Sign and print the name and title of the creditor or other person authorized to file this This claim (attach copy of Power of Attorney, if any). CINDY GRIMES <i>Cindy Grimes</i>			
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 AND 3571.			

ROBERT G. McCLURE

SANTA ROSA COUNTY TAX COLLECTOR

Pg 6 of 8 TANGIBLE PROPERTY 2006 202314.0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
0001452849		182,356		182,356	99

DELPHI AUTOMOTIVE SYSTEMS LLC
ATTN TAX STAFF MC 480-414-410
PO BOX 5082
TROY MI 48007

8052 ARMSTRONG

BK BANKRUPTCY

PLEASE PAY IN U.S. FUNDS TO ROBERT G. McCLURE, TAX COLLECTOR • P.O. BOX 7100, MILTON, FL 32572

If Paid By Please Pay	Nov 30 2006 2,428.90	Dec 31 2006 2,454.20	Jan 31 2007 2,479.50	Feb 28 2007 2,504.80	Mar 31 2007 2,530.10
--------------------------	-------------------------	-------------------------	-------------------------	-------------------------	-------------------------

0000000000 0000253010 0000002023140000 0002 3

RETURN WITH PAYMENT

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
0001452849		187,644		187,644	99

DELPHI AUTOMOTIVE SYSTEMS LLC
 ATTN TAX STAFF MC 480-414-410
 PO BOX 5082
 TROY MI 48007
 CASH, MONEY ORDER, CREDIT
 CARD, CASHIER'S CHECK ONLY

8052 ARMSTRONG

BK BANKRUPTCY

PLEASE PAY IN U.S. FUNDS TO ROBERT G. McCLURE, TAX COLLECTOR • P.O. BOX 7100, MILTON, FL 32572

	If Paid By Please Pay	Jan 31 2007 2,359.82	Feb 28 2007 2,390.60	Mar 31 2007 2,421.38	
--	--------------------------	-------------------------	-------------------------	-------------------------	--

0000000000 0000205202 00000002025970000 0002 6

RETURN WITH PAYMENT

NOTICE OF "OBJECTION" DATED JANUARY 8, 2006

MAILED TO:

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
DELPHI CORPORATION CLAIMS
BOWLING GREEN STATION
P O BOX 5058
NEW YORK, NEW YORK 10274-5058